Certificate

To the Clerk of Elk County, State of Kansas
We, the undersigned, officers of
City of Howard, Kansas
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

			2023 ADOPTED BUDGET		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Certificate - Special Districts		N/A			
Allocation of Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	575,999	100,658	44.045
Special Purpose Funds:					
Emergency Equipment	12-110b	7	45,000	6,076	2.659
Employee Benefits	12-16,102	7	40,000	11,734	5.135
Library Board	12-1220	8	46,874	36,706	16.062
Special Highway	68-590	8	398,280		
Special Liability	75-6110	9	20,000	19,618	8.585
Special Parks and Recreation		9	16,838		
Bond and Interest Funds:					
Business Funds:					
Construction/Demolition Landfill		10	22,258		
Gas Utility		10	584,700		
Sewer Utility		11	203,147		
Water Utility		11	634,036		
Non Budgeted Funds A		12			
Non Budgeted Funds B		13			
Totals		XXXXXX	2,587,132	174,792	76.486
Budget Hearing Notice		14			County Clerk's Use Only
Budget Hearing Notice 2		---			
Combined Rate and Budget Hearing					
Combined Rate and Budget Hearing 2					
LNR Hearing Notice					
Neighborhood Revitalization Rebate		---			
					November 1, 2022 Total Assessed Valuation

Assisted by:

Revenue Neutral Rate: 69.478

CITY OF HOWARD KANSAS

Attest: 9/19/22, 2022

City Clerk

Governing Body

Certificate

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City of Howard, Kansas
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Combined Rate and Budget Hearing					
Combined Rate and Budget Hearing 2					
RNR Hearing Notice					
Neighborhood Revitalization Rebate		---			
					November 1, 2022 Total Assessed Valuation

Assisted by:

Revenue Neutral Rate: 69.478

Attest: _____, 2022

_____
City Clerk

_____
_____
_____
_____
_____
_____
Governing Body

City of Howard

Allocation of MV, RV, 16/20M, Commercial Vehicle and Watercraft tax estimates

2022 budgeted funds	Ad Valorem Levy tax year 2021	Allocation for Year 2023				
		MVT	RVT	16/20M	Commercial Veh	Watercraft
General	89,076	19,375	300	693	1,655	92
Emergency Equipment	6,192	1,361	21	49	116	6
Employee Benefits	23,286	5,869	91	210	501	28
Library Board	33,296	7,785	121	279	665	37
Special Liability	7,535	983	15	35	84	5
Totals	159,385	35,373	548	1,266	3,021	168
County Treasurer's Motor Vehicle Estimate		35,483				
County Treasurer's Recreational Vehicle Estimate			550			
County Treasurer's 16/20M Vehicle Estimate				1,270		
County Treasurer's Commercial Vehicle Estimate					3,031	
County Treasurer's Watercraft Estimate						168
Motor Vehicle Tax Factor		0.222624				
Recreational Vehicle Tax Factor			0.003451			
16/20M Vehicle Tax Factor				0.007968		
Commercial Vehicle Tax Factor					0.019017	
Watercraft Tax Factor						0.001054

City of Howard

Schedule of Transfers

Expenditure Fund Transferred From	Receipt Fund Transferred To	Actual amount for 2021	Current amount for 2022	Proposed amount for 2023	Transfers Authorized by Statute
Water Utility Fund	General Fund	40,000	40,000	90,000	12-825d
Gas Utility Fund	General Fund	100,000	100,000	-	12-825d
Sewer Utility Fund	General Fund			50,000	12-825d
Water Utility Fund	Water Utility Reserve Fund	15,400	15,400	15,400	Bond Covenant
	Total	155,400	155,400	155,400	
	Adjustments *	XXXXXXXXXXXXXXX			
	Adjusted Totals	155,400	155,400	155,400	

* Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

City of Howard

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Int Rate %	Amount Issued	Amount Outstand Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation Bonds:											
USDA G.O. Water Project 2017-A	4/25/2017	4/25/2057	2.750%	1,137,000	1,070,530	4/25/22	4/25/22	29,440	17,796		
						4/25/23	4/25/23			28,950	18,285
USDA G.O. Water Project 2017-B	4/25/2017	4/25/2017	2.750%	1,368,000	1,288,026	4/25/22	4/25/22	35,421	21,412		
						4/25/23	4/25/23			34,832	22,000
Total General Obligation Bonds				2,505,000	2,358,556			64,861	39,208	63,782	40,285
Revenue Bonds											
Kansas Water Pollucion Control Loan	10/11/2002	2/1/2023	3.580%	819,670	82,258	3/1/22	3/1/22	1,472	26,934		
						9/1/22	9/1/22	990	27,416		
						3/1/23	3/1/23			499	27,908
						9/1/23	9/1/23			-	-
Total Revenue Bonds				819,670	82,258			2,462	54,350	499	27,908
Other Debt:											
City Utility Low-Interest Loan Program	3/22/2021	1/1/2031	0.250%	496,039	496,039	7/1/22	7/1/22	558	24,556		
						1/1/23	1/1/23	528	24,587		
						7/1/23	7/1/23			497	24,618
						1/1/24	1/1/24			466	24,648
Total Other Debt				496,039	496,039			1,086	49,143	963	49,266
Total Indebtedness				3,820,709	2,936,853			68,409	142,701	65,244	117,459

City of Howard

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION***

Items Purchased	Contract Date	Term of Contract (Months)	Int Rate %	Total Amount Financed (Beginning Principal)	Principal Bal. on Jan. 1, 2022	Payments Due 2022	Payments Due 2023
None							
			Totals	-	-	-	-

*** If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

City of Howard

Adopted Budget **General Fund**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	325,361	394,051	231,206
Receipts:			
Ad Valorem Tax	84,553	82,841	XXXXXXXXXXXXXX
Delinquent Tax	3,580	2,833	2,899
Motor Vehicle Tax	17,579	16,485	19,375
Recreational Vehicle Tax	278	313	300
16/20 M Vehicle Tax	750	753	693
Commercial Vehicle Tax	1,573	1,652	1,655
Watercraft Tax		68	92
Payment in Lieu of Tax (I.R.B.)		-	-
Local Alcoholic Liquor Tax	670	1,020	767
Local Retailers' Sales Tax	49,354	45,000	45,000
Franchise Fees	20,561	22,000	20,000
Dog Licenses	800	500	500
Licenses and Permits	280	500	300
Rent	10,060	11,000	11,000
Pool Admissions	549	6,000	6,000
Pool Concessions	879	1,500	1,500
Fines	1,430	600	600
Transfer from Water Utility	40,000	40,000	90,000
Transfer from Gas Utility	100,000	100,000	-
Transfer from Sewer Utility			50,000
Donations	2,395		
Neighborhood Revitalization Rebate			
Interest on Idle Funds	1,783	500	500
Miscellaneous	8,303		
Total Receipts	**345,377**	**333,565**	**251,181**
Resources Available:	**670,738**	**727,616**	**482,387**
Expenditures:			
General Government			
Personal Services	44,223	77,725	85,500
Contractual Services	21,980	40,500	40,500
Commodities	7,786	25,000	25,000
Capital Outlay	750	15,000	15,000
Reimbursed Expenses			
Total General Government	74,739	158,225	166,000
Street Department			
Personal Services	14,946	43,450	47,800
Contractual Services	6,113	15,000	15,000
Commodities	27,841	40,000	40,000
Capital Outlay		15,000	15,000
Reimbursed Expenses			
Total Street Department	48,900	113,450	117,800

City of Howard

Adopted Budget **General Fund**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Street Lighting			
Contractual Services	16,794	23,000	23,000
Reimbursed Expenses			
Total Street Lighting	16,794	23,000	23,000
Fire Department			
Personal Services	6,354	9,000	10,000
Contractual Services	3,879	6,000	6,000
Commodities	5,379	10,000	10,000
Capital Outlay		4,000	4,000
Reimbursed Expenses			
Total Fire Department	15,612	29,000	30,000
Police Department			
Personal Services	22,147		
Contractual Services	51,851	72,000	72,000
Commodities	917		
Capital Outlay			
Reimbursed Expenses			
Total Police Department	74,915	72,000	72,000
Park Department			
Personal Services	3,922	5,250	6,000
Contractual Services	3,127	3,000	3,000
Commodities	1,482	3,000	3,000
Capital Outlay		3,500	3,500
Reimbursed Expenses			
Total Park Department	8,531	14,750	15,500
Swimming Pool			
Personal Services	12,444	29,835	31,000
Contractual Services	5,172	10,000	10,000
Commodities	5,335	15,000	15,000
Capital Outlay		10,000	10,000
Reimbursed Expenses			
Total Swimming Pool	22,951	64,835	66,000
Building Maintenance			
Personal Services	2,113	3,150	4,000
Contractual Services	9,379	10,000	10,000
Commodities	2,753	4,000	4,000
Capital Outlay		4,000	4,000
Reimbursed Expenses			
Total Cox Building	14,245	21,150	22,000
Capital Outlay			63,699
Total Expenditures	**276,687**	**496,410**	**575,999**
Unencumbered Cash Balance Dec 31	394,051	231,206	XXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	575,999
		Tax Required	93,612
	Delinquent Comp Rate:	7.00%	7,046
		Amount of 2022 Ad Valorem Tax	100,658

State of Kansas
City
2023

City of Howard

Adopted Budget **Emergency Equipment Fund**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	7,679	30,293	37,594
Receipts:			
Ad Valorem Tax	5,942	5,759	XXXXXXXXXXXXXX
Delinquent Tax	265	199	202
Motor Vehicle Tax	1,225	1,149	1,361
Recreational Vehicle Tax	19	22	21
16/20 M Vehicle Tax	53	52	49
Commercial Vehicle Tax	110	115	116
Watercraft Tax		5	6
Payment in Lieu of Tax (I.R.B.)			-
Sale of Fire Truck	15,000		
Neighborhood Revitalization Rebate			
Miscellaneous			
Total Receipts	**22,614**	**7,301**	**1,755**
Resources Available:	**30,293**	**37,594**	**39,349**
Expenditures:			
Personal Services			
Contractual Services			
Commodities			
Capital Outlay			45,000
Reimbursed Expenses			
Total Expenditures	-	-	**45,000**
Unencumbered Cash Balance Dec 31	30,293	37,594	XXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	45,000
		Tax Required	5,651
	Delinquent Comp Rate:	7.00%	425
		Amount of 2022 Ad Valorem Tax	6,076

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City of Howard

Adopted Budget **Employee Benefits Fund**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	16,696	32,804	21,630
Receipts:			
Ad Valorem Tax	25,611	21,656	XXXXXXXXXXXXXX
Delinquent Tax	1,039	858	758
Motor Vehicle Tax	5,759	5,400	5,869
Recreational Vehicle Tax	91	102	91
16/20 M Vehicle Tax	246	247	210
Commercial Vehicle Tax	515	541	501
Watercraft Tax		22	28
Payment in Lieu of Tax (I.R.B.)			-
Neighborhood Revitalization Rebate			
Miscellaneous			
Total Receipts	**33,261**	**28,826**	**7,457**
Resources Available:	**49,957**	**61,630**	**29,087**
Expenditures:			
Personal Services	17,153	40,000	40,000
Contractual Services			
Commodities			
Capital Outlay			
Reimbursed Expenses			
Total Expenditures	**17,153**	**40,000**	**40,000**
Unencumbered Cash Balance Dec 31	32,804	21,630	XXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	40,000
		Tax Required	10,913
	Delinquent Comp Rate:	7.00%	821
		Amount of 2022 Ad Valorem Tax	11,734

State of Kansas
City
2023

City of Howard

Adopted Budget **Library Board Fund**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,037	3,265	2,766
Receipts:			
Ad Valorem Tax	33,974	30,965	XXXXXXXXXXXXX
Delinquent Tax	1,302	1,138	1,084
Motor Vehicle Tax	7,175	6,729	7,785
Recreational Vehicle Tax	113	128	121
16/20 M Vehicle Tax	270	307	279
Commercial Vehicle Tax	642	674	665
Watercraft Tax		28	37
Payment in Lieu of Tax (I.R.B.)			-
Neighborhood Revitalization Rebate			
Miscellaneous	256		
Total Receipts	**43,732**	**39,969**	**9,971**
Resources Available:	**44,769**	**43,234**	**12,737**
Expenditures:			
Personal Services			
Contractual Services	41,504	40,468	46,874
Commodities			
Capital Outlay			
Reimbursed Expenses			
Total Expenditures	**41,504**	**40,468**	**46,874**
Unencumbered Cash Balance Dec 31	3,265	2,766	XXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	46,874
		Tax Required	34,137
	Delinquent Comp Rate:	7.00%	2,569
		Amount of 2022 Ad Valorem Tax	36,706

State of Kansas
City
2023

City of Howard

Adopted Budget **Special Highway Fund**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	75,701	190,797	296,377
Receipts:			
Voted Sales Tax	97,592	90,000	90,000
Special City/County Highway Funds	17,504	15,580	15,580
Miscellaneous			
Total Receipts	**115,096**	**105,580**	**105,580**
Resources Available:	**190,797**	**296,377**	**401,957**
Expenditures:			
Personal Services			
Contractual Services			
Commodities			
Capital Outlay			398,280
Reimbursed Expenses			
Total Expenditures	-	-	**398,280**
Unencumbered Cash Balance Dec 31	190,797	296,377	3,677

State of Kansas
City
2023

City of Howard

Adopted Budget **Special Liability Fund**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	15,167	12,095	388
Receipts:			
Ad Valorem Tax	4,290	7,008	XXXXXXXXXXXXXX
Delinquent Tax	153	144	245
Motor Vehicle Tax	1,040	975	983
Recreational Vehicle Tax	16	19	15
16/20 M Vehicle Tax	37	45	35
Commercial Vehicle Tax	93	98	84
Watercraft Tax		4	5
Payment in Lieu of Tax (I.R.B.)			-
Neighborhood Revitalization Rebate			
Miscellaneous			
Total Receipts	**5,629**	**8,293**	**1,367**
Resources Available:	**20,796**	**20,388**	**1,755**
Expenditures:			
Personal Services			
Contractual Services	8,701	20,000	20,000
Commodities			
Capital Outlay			
Reimbursed Expenses			
Total Expenditures	**8,701**	**20,000**	**20,000**
Unencumbered Cash Balance Dec 31	12,095	388	XXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	20,000
		Tax Required	18,245
	Delinquent Comp Rate:	7.00%	1,373
		Amount of 2022 Ad Valorem Tax	19,618

State of Kansas
City
2023

City of Howard

Adopted Budget **Special Parks and Recreation Fund**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	18,976	15,571	16,071
Receipts:			
Local Alcoholic Liquor Tax	670	500	767
Miscellaneous			
Total Receipts	**670**	**500**	**767**
Resources Available:	**19,646**	**16,071**	**16,838**
Expenditures:			
Personal Services			
Contractual Services	4,075		16,838
Commodities			
Capital Outlay			
Reimbursed Expenses			
Total Expenditures	**4,075**	-	**16,838**
Unencumbered Cash Balance Dec 31	15,571	16,071	-

State of Kansas
City
2023

City of Howard

Adopted Budget **Construction/Demolition Landfill Fund**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	23,681	19,692	16,258
Receipts:			
Customer Charges	4,275	6,000	6,000
Miscellaneous			
Total Receipts	**4,275**	**6,000**	**6,000**
Resources Available:	**27,956**	**25,692**	**22,258**
Expenditures:			
Personal Services	1,970	2,650	3,000
Contractual Services	6,294	6,784	10,000
Commodities			9,258
Capital Outlay			
Reimbursed Expenses			
Total Expenditures	**8,264**	**9,434**	**22,258**
Unencumbered Cash Balance Dec 31	19,692	16,258	-

State of Kansas
City
2023

City of Howard

Adopted Budget **Gas Utility Fund**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	134,114	172,979	71,700
Receipts:			
Customer Charges	376,093	450,000	500,000
Interest on Idle Funds	1,129	1,000	1,000
Penalties	10,573	10,000	10,000
State Loan	496,039		
Hookup Fees	950		
Miscellaneous	2,791		2,000
Total Receipts	**887,575**	**461,000**	**513,000**
Resources Available:	**1,021,689**	**633,979**	**584,700**
Expenditures:			
Gas Purchases	607,437	300,000	400,000
Personal Services	45,078	57,050	60,304
Contractual Services	33,103	35,000	45,000
Commodities	12,863	20,000	20,000
Capital Outlay			9,167
Reimbursed Expenses			
Transfer to General Fund	100,000	100,000	
State Loan Principal	49,299	49,143	49,266
State Loan Interest	930	1,086	963
Total Expenditures	**848,710**	**562,279**	**584,700**
Unencumbered Cash Balance Dec 31	172,979	71,700	-

State of Kansas
City
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City of Howard

Adopted Budget **Sewer Utility Fund**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	57,481	71,359	71,647
Receipts:			
Customer Charges	125,590	130,000	130,000
Interest on Idle Funds	317	500	500
Miscellaneous	969	1,000	1,000
Total Receipts	**126,876**	**131,500**	**131,500**
Resources Available:	**184,357**	**202,859**	**203,147**
Expenditures:			
Personal Services	36,847	39,400	43,500
Contractual Services	17,163	25,000	25,000
Commodities	2,175	10,000	10,000
Capital Outlay			46,240
Reimbursed Expenses			
KWPCRF Loan Principal	52,760	54,350	27,908
KWPCRF Loan Interest	4,053	2,462	499
Transfer to General Fund			50,000
Total Expenditures	**112,998**	**131,212**	**203,147**
Unencumbered Cash Balance Dec 31	71,359	71,647	-

State of Kansas
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2023

City of Howard

Adopted Budget **Water Utility Fund**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	150,679	217,980	202,636
Receipts:			
Customer Charges	409,062	425,000	425,000
Interest on Idle Funds	864	1,000	1,000
Bulk Water Sales	338	400	400
Hookup Fees	1,740		
Miscellaneous	5,173	5,000	5,000
Total Receipts	**417,177**	**431,400**	**431,400**
Resources Available:	**567,856**	**649,380**	**634,036**
Expenditures:			
Personal Services	62,293	87,275	96,000
Contractual Services	54,735	85,000	85,000
Commodities	73,380	90,000	90,000
Capital Outlay		25,000	153,569
Transfer to General Fund	40,000	40,000	90,000
Transfer to Water Reserve Fund	15,400	15,400	15,400
G.O. Bonds - Principal	38,158	39,208	40,285
G.O. Bonds - Interest	65,910	64,861	63,782
Total Expenditures	**349,876**	**446,744**	**634,036**
Unencumbered Cash Balance Dec 31	217,980	202,636	-

State of Kansas
City
2023

City of Howard

NON-BUDGETED FUNDS

(Only the actual budget year for 2021 is to be shown)

Non-Budgeted Funds

Water Utility Reserve		Elliott Trust		Griffin Trust		Clevenger Trust		Fire Department Donations		Page Totals
Unencumbered Cash Balance Jan 1	84,700	Unencumbered Cash Balance Jan 1	54,500	Unencumbered Cash Balance Jan 1	134,918	Unencumbered Cash Balance Jan 1	199,921	Unencumbered Cash Balance Jan 1	75	474,114
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
From Water Fund	15,400			Interest on Idle Funds	570	Interest on Idle Funds	307	Donations	2,655	
				Oil and Gas Royalties	2,982					
Total Receipts	15,400	Total Receipts	-	Total Receipts	3,552	Total Receipts	307	Total Receipts	2,655	21,914
Resources Available:	100,100	Resources Available:	54,500	Resources Available:	138,470	Resources Available:	200,228	Resources Available:	2,730	496,028
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personal Services		Personal Services		Personal Services		Personal Services		Personal Services		
Contractual Services		Contractual Services		Contractual Services	1,808	Contractual Services		Contractual Services		
Commodities		Commodities		Commodities		Commodities		Commodities		
Capital Outlay		Capital Outlay		Capital Outlay		Capital Outlay		Capital Outlay		
Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		
						To Pool Donations	181,914			
Total Expenditures	-	Total Expenditures	-	Total Expenditures	1,808	Total Expenditures	181,914	Total Expenditures	-	183,722
Cash Balance Dec 31	100,100	Cash Balance Dec 31	54,500	Cash Balance Dec 31	136,662	Cash Balance Dec 31	18,314	Cash Balance Dec 31	2,730	312,306

State of Kansas
City
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City of Howard

NON-BUDGETED FUNDS

(Only the actual budget year for 2021 is to be shown)

Non-Budgeted Funds

Pool Donations		Insurance Proceeds		ARPA Grant						Page Totals
Unencumbered Cash Balance Jan 1	62,090	Unencumbered Cash Balance Jan 1	-	Unencumbered Cash Balance Jan 1	-	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		62,090
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations	6,134	Insurance Proceeds	2,050	Federal Grant	46,241					
From Clevenger Trust	181,914									
Total Receipts	188,048	Total Receipts	2,050	Total Receipts	46,241	Total Receipts	-	Total Receipts	-	236,339
Resources Available:	250,138	Resources Available:	2,050	Resources Available:	46,241	Resources Available:	-	Resources Available:	-	298,429
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personal Services		Personal Services		Personal Services		Personal Services		Personal Services		
Contractual Services		Contractual Services		Contractual Services		Contractual Services		Contractual Services		
Commodities	186	Commodities		Commodities		Commodities		Commodities		
Capital Outlay	249,952	Capital Outlay		Capital Outlay		Capital Outlay		Capital Outlay		
Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		Reimbursed Expenses		
Total Expenditures	250,138	Total Expenditures	-	Total Expenditures	-	Total Expenditures	-	Total Expenditures	-	250,138
Cash Balance Dec 31	-	Cash Balance Dec 31	2,050	Cash Balance Dec 31	46,241	Cash Balance Dec 31	-	Cash Balance Dec 31	-	48,291

State of Kansas
City
2023

Notice of Budget Hearing

The governing body of City of Howard, Kansas
will meet on the 19th day of September, at 7:30 PM, at City Hall for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and the Revenue Neutral Rate.
Detailed budget information is available at City Hall and will be available at this hearing.

Budget Summary

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.
Estimated Tax Rate is subject to slight change depending on final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Est.Tax Rate*
General	276,687	39.720	496,410	42.580	575,999	100,658	43.876
Special Purpose Funds:							
Emergency Equipment	0	2.791	0	2.960	45,000	6,076	2.648
Employee Benefits	17,153	12.031	40,000	11.131	40,000	11,734	5.115
Library Board	41,504	15.959	40,468	15.916	46,874	36,706	16.000
Special Highway	0		0		398,280		
Special Liability	8,701	2.015	20,000	3.602	20,000	19,618	8.551
Special Parks and Recreation	4,075		0		16,838		
Bond and Interest Funds:							
Business Funds:							
Construction/Demolition Landfill	8,264		9,434		22,258		
Gas Utility	848,710		562,279		584,700		
Sewer Utility	112,998		131,212		203,147		
Water Utility	349,876		446,744		634,036		
Non Budgeted Funds A	183,722						
Non Budgeted Funds B	250,138						
Totals	2,101,828	72.516	1,746,547	76.189	2,587,132	174,792	76.190
						*Revenue Neutral Rate***	69.478
Less: Transfers	155,400		155,400		155,400		
Net Expenditure	1,946,428		1,591,147		2,431,732		
Total Tax Levied	158,891		159,385		XXXXXXXXXXXXXXX		
Assessed Valuation	2,191,116		2,091,968		2,294,153		

Outstanding Indebtedness, Jan. 1,	2020	2021	2022
General Obligation Bonds	2,433,672	2,396,714	2,358,556
Revenue Bonds	185,341	134,714	82,258
Other Debt	-	-	496,039
Lease Purchase Principal	-	-	-
Totals	2,619,013	2,531,428	2,936,853

* Tax Rates are expressed in mills.
*** Revenue Neutral Rate as defined by KSA 79-2988*

City Clerk

ROLL CALL VOTE

A Roll Call Vote of the Governing Body of the City of Howard, Kansas
To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 19, 2022
Resolution No. 2022-05

Governing Body Member	YES	NO	No Vote
Richard P Clark	yes	no	no vote
Derek Cookson	yes	no	no vote
Jerrad Pope	yes	no	no vote
Gary Harrod	yes	no	no vote
Erica Cordell	yes	no	no vote
Martin Hunter	yes	no	no vote

DATE: Sept 19, 2022

Richard P Clark, Mayor

CITY OF HOWARD SEAL KANSAS

Attest: _____
Joanna Hunter, City Clerk

2022-05 A RESOLUTION IN THE CITY OF HOWARD, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE:

WHEREAS, The Revenue Neutral Rate for the City of Howard was calculated as 69.478 mills by the Elk County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Howard will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 19, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Howard, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF HOWARD:

The City of Howard shall levy a property tax rate exceeding the Revenue Neutral Rate of 69.478 mills.

This resolution shall take effect and be in force upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 19th day of September, 2022 and SIGNED by the Mayor.

Richard P. Clark

Richard P Clark, Mayor

Attested:

Joanna Hunter, City Clerk

CITY OF HOWARD SEAL KANSAS

ROLL CALL VOTE
A Roll Call Vote of the Governing Body of the City of Howard, Kansas
To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on
September 19, 2022
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Governing Body Member	YES	NO	No Vote
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Jerrad Pope	yes	no	no vote
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Erica Cordell	yes	no	no vote
Martin Hunter	yes	no	no vote
Richard P Clark	yes	no	no vote

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF THE CITY OF HOWARD, KANSAS, HEREBY NOTIFIES THE ELK COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 76.190 mills. The date of our hearing is September 19th, 2022 at 7:30 PM and will be held at City Hall in Howard, Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20___.

WITNESS my hand and official seal on July 18, 2022.

(Seal)

CITY OF HOWARD SEAL KANSAS

City Clerk

State of Kansas
City
2023

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Library Board	41,504	15.959	40,468	15.916	46,874	36,706	16.000
Special Highway	0		0		398,280		
Special Liability	8,701	2.015	20,000	3.602	20,000	19,618	8.551
Special Parks and Recreation	4,075		0		16,838		
Bond and Interest Funds:							
Business Funds:							
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Lease Purchase Principal	-	-	-
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City Clerk

PUBLIC NOTICE
Published in the Prairie Star on July 21, 2022

State of Kansas
City
2023

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